



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 31st October, 2009

No. FTX.55/2005/Pt-V/194: In exercise of the powers conferred by section 17 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), hereinafter referred to as the principal Act, the Governor of Assam is hereby pleased to make the following amendment by way of modification of serial number 4 of the First Schedule, by way of modification of serial numbers 7, 37, 47 and 52 and by way of insertion of new serial numbers 104, 105, 106, 107, 108, 109, 110 and 111 with entries thereto in Part-A of Second Schedule, by way of insertion of new serial number 7 with entries thereto in Part-B, by way of insertion of new serial numbers 169, 170 and 171 with entries thereto in Part-C of Second Schedule, by way of modification of serial number 6 and by way of omission of serial number 21 and by way of insertion of new serial number 26 with entries thereto in Fourth Schedule to the said Act, namely:—

1. In the principal Act, in the First Schedule, the existing serial number 4 with entries thereto shall be modified as follows, namely:-
 - “4. Betel leaves and betel nuts (excluding supari and betel nuts for conversion into supari)”.
2. In the principal Act, in Part-A of Second Schedule,—
 - (i) the existing serial numbers 7, 37, 47 and 52 with entries thereto shall be modified as follows, namely:-
 - “7. Arecanut powder, supari and betel nuts for conversion into supari.
 37. Industrial cables (high voltage cables for voltage exceeding 1000 volt, XLPE cables, jelly filled cables, optical fibres).
 47. Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof.
 52. Rail coaches, engine and wagons and parts thereof.” ;

- (ii) after serial number 103, the following new serial numbers 104, 105, 106, 107, 108, 109, 110 and 111 with entries thereto shall be inserted, namely:-

- “104. Medical diagnostic kits.
 105. Medical equipments, devices and implants.
 106. Spectacles and parts and component thereof, contact lens and lens cleaner but excluding sun glasses.
 107. Spare parts of motor vehicles.
 108. Tarpaulin and canvas.
 109. Plywood.
 110. Stone crushing and screening machinery and parts thereof.
 111. Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the licence issued under the Drugs and Cosmetics Act, 1940(23 of 1940) 27 but excluding anti malaria drugs mentioned in entry at serial 65 of First Schedule.”

3. In the principal Act, in Part-B of Second Schedule, new serial number 7 with entries thereto shall be inserted, namely:-

“7. Uninterrupted Power Supply (UPS) upto 600 VA with integrated battery and its parts.”

4. In the principal Act, in Part-C of the Second Schedule, after serial number 168, the following new serial numbers 169, 170 and 171 with entries thereto shall be inserted, namely:—

“169			Sheets of polyurethane foam.
170			Railway switches, crossings, switch expansion joints, steel turnout sleepers, pre-stressed concrete sleepers (PCS), fish plates, steel clips, track bolts and nuts, elastic rail clips and railway signal, signaling equipment and accessories and parts thereof.
171			Electrical goods, namely,--- (i) winding wires and strips; (ii) switches, selector switches, fuse-switches unit, above 5 amps; (iii) contactors, auxiliary contactors, contact block; (iv) control gears and starters including industrial motor starters; (v) ammeter, KWH meter, voltmeter; (vi) insulating materials, insulator; (vii) jointing materials; (viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers; (x) switch boards, panel boards, distribution boards, control panels, motor control centre, power control centre, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS; (xi) electrical relays and single phasing preventor and timers; (xii) overhead transmission line materials including components, accessories and spare parts thereof including earth spike, stay set, galvanised iron pin, isolators, lightning arrestors, pre-cast concrete pole (PCC pole) and cut-outs (fuse-unit).”

5. In the principal Act, in the Fourth Schedule,—

- (i) the existing serial number 6 with entries thereto shall be modified as follows, namely:—

“6. Natural gas 12.”;

- (ii) the existing serial number 21 with entries thereto shall be omitted;

(iii) after serial number 25, the following new serial number 26 with entries thereto shall be inserted, namely:-

“26. Furnace oil. 4”.

This notification shall come into force on the date of its publication in the Official Gazette.

H.S. DAS

Principal Secretary to the Government of Assam,
Finance Department.